

KPMG Peat Marwick  
Cost Allocation Planning & Performance System  
OFFICE OF MANAGEMENT & BUDGET Cost Pool  
For the Period Ended September 30, 2003

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$3,467,268		\$3,467,268
Cross Allocations from Other Pools			
Equipment Use Allowance	20,137		20,137
Office of Performance Improvement	318,618	2,054	320,672
Information Technology Department	32,170	1,159	33,329
County Attorney	106,821	3,289	110,110
Employee Relations	21,451	460	21,912
Finance Department	9,844	360	10,203
Audit and Management Services	24,414	723	25,137
Procurement Management	0	1	1
County Manager	0	9,841	9,841
Business Development	0	1	1
Fair Employment Practices	0	1,076	1,076
GSA - Fleet Management	0	360	360
GSA - Materials Management	0	2,403	2,403
GSA - Risk Management	0	136	136
GSA - Construction Management	0	226	226
Total Cross Allocations from Other Pools	533,455	22,092	555,546
Total Cost to be Allocated	\$4,000,723	22,092	\$4,022,814

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Information Technology Department	40	2.417	\$96,694				\$96,694
County Attorney	100	6.042	241,736				241,736
Employee Relations	25	1.511	60,434				60,434
Finance Department	5	0.302	12,087				12,087
Audit and Management Services	30	1.813	72,521				72,521
GSA - Administration	1	0.060	2,417	1	0.069	15	2,433
Procurement Management	25	1.511	60,434	25	1.718	380	60,813
County Manager	20	1.208	48,347	20	1.375	304	48,651
Business Development	30	1.813	72,521	30	2.062	456	72,976
Fair Employment Practices	5	0.302	12,087	5	0.344	76	12,163
GSA - Fleet Management	18	1.088	43,512	18	1.237	273	43,786
GSA - Materials Management	3	0.181	7,252	3	0.206	46	7,298
GSA - Risk Management	3	0.181	7,252	3	0.206	46	7,298
GSA - Facilities and Utilities Management	9	0.544	21,756	9	0.619	137	21,893
GSA - Construction Management	6	0.363	14,504	6	0.412	91	14,595
Aviation Department	45	2.719	108,781	45	3.093	683	109,464
Team Metro	50	3.021	120,868	50	3.436	759	121,627
Solid Waste Management	30	1.813	72,521	30	2.062	456	72,976
Seaport	30	1.813	72,521	30	2.062	456	72,976
Safe Neighborhood Parks	5	0.302	12,087	5	0.344	76	12,163
Planning & Zoning	20	1.208	48,347	20	1.375	304	48,651
Public Works	45	2.719	108,781	45	3.093	683	109,464
Parks and Recreation	25	1.511	60,434	25	1.718	380	60,813
Metro-Dade Police Department	72	4.350	174,050	72	4.948	1,093	175,143
Property Appraiser	22	1.329	53,182	22	1.512	334	53,516
Non-Departmental	302	18.248	730,041	302	20.756	4,585	734,627
Metro-Dade Transit Agency	45	2.719	108,781	45	3.093	683	109,464
Metro Planning Organization	10	0.604	24,174	10	0.687	152	24,325
Metro-Miami Action Plan	25	1.511	60,434	25	1.718	380	60,813
Medical Examiner	20	1.208	48,347	20	1.375	304	48,651
Office of the Mayor	25	1.511	60,434	25	1.718	380	60,813
Library	20	1.208	48,347	20	1.375	304	48,651
Judicial Administration	100	6.042	241,736	100	6.873	1,518	243,254
Homeless Trust	25	1.511	60,434	25	1.718	380	60,813
Department of Human Services	40	2.417	96,694	40	2.749	607	97,302
General Government	5	0.302	12,087	5	0.344	76	12,163
Fire Department	38	2.296	91,859	38	2.612	577	92,435
Elections	30	1.813	72,521	30	2.062	456	72,976

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Tax Collector	10	0.604	24,174	10	0.687	152	24,325
Department of Environmental Resources Mgt.	25	1.511	60,434	25	1.718	380	60,813
Cultural Affairs	50	3.021	120,868	50	3.436	759	121,627
Communications	21	1.269	50,764	21	1.443	319	51,083
Consumer Services	15	0.906	36,260	15	1.031	228	36,488
Corrections and Rehabilitation	50	3.021	120,868	50	3.436	759	121,627
Office of Community & Economic Dev.	50	3.021	120,868	50	3.436	759	121,627
Board of County Commissioners	30	1.813	72,521	30	2.062	456	72,976
Community Action Agency	25	1.511	60,434	25	1.718	380	60,813
Building Department	15	0.906	36,260	15	1.031	228	36,488
Building Code Compliance	15	0.906	36,260	15	1.031	228	36,488
Net Allocation	<u>1,655</u>	<u>100.000</u>	<u>\$4,000,723</u>	<u>1,455</u>	<u>100.000</u>	<u>22,092</u>	<u>\$4,022,814</u>
Direct Costs							
Subtotal			\$4,000,723				\$4,022,814
Unallocated Costs							
Total Allocation	<u>1,655</u>	<u>100.000</u>	<u>\$4,000,723</u>	<u>1,455</u>	<u>100.000</u>	<u>22,092</u>	<u>\$4,022,814</u>

OFFICE OF MANAGEMENT & BUDGET Cost Pool allocated on the basis of ESTIMATED PERCENTAGE OF TIME WORKED ON EACH DEPARTMENT.



